IN THE UNITED STATES PATENT AND TRADEMARK OFFICE		
RESPONSE TO 4/29/2008 OFFICE ACTION		Atty. Docket No. D2A1250-1
	Applicants Larry E. Hand, Jack B. Andersen, Daniel L. W. Chieng, Michael A. Kost	
	Application Number 10/805,590	Date Filed 03/19/2004
	Title Phase Alignment of Audio Output Data in a Multi- Channel Configuration	
	Group Art Unit	Examiner
	2644	Sellers, Daniel R.
	Confirmation Number:	

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action dated April 29, 2008, please consider the following amendments and remarks.

9253

Amendments to the specification begin on page 2.

Amendments to the claims begin on page 3.

Remarks begin on page 9.